

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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THE AVON COMPANY f/k/a NEW AVON LLC :  
and LG H&H CO., LTD f/k/a LG HOUSEHOLD & : **ORDER**  
HEALTHCARE, LTD., :  
Plaintiffs, : 22 Civ. 4724 (AKH)  
: :  
-against- :  
: :  
: :  
FAREVA MORTON GROVE, INC. and FAREVA :  
S.A., :  
Defendants.  
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ALVIN K. HELLERSTEIN, U.S.D.J.:

Fareva moves to compel Avon to produce PwC testimony concerning the NSLP calculations, or otherwise to strike Avon's claim for schedule D damages. The Court declines this request.

Avon notified the Court on April 30, 2024, that the PwC employee it had scheduled to depose, according with this Court's order, could no longer sit for a deposition. Avon explained that PwC could no longer serve as Avon's expert witness in connection with the performance of NSLP calculations due to a conflict of interest: PwC has been retained by LG—a co-defendant and the corporate parent of Avon—as its external auditor, which renders any expert testimony by PwC on its behalf a violation of the International Code of Ethics for Professional Accountants. *See* ECF No. 359. As an alternative, Avon seeks to use a similar expert witness from Deloitte.

The Court grants this request. The NSLP calculations are crucial to this case and must be rendered legible to the Court and to a potential jury. While Deloitte is not the firm who initially completed the calculations, it is an adequate substitute, providing identical services as PwC to

many clients. Moreover, Mr. Lim, the original PwC expert witness in this case, was himself already a substitute for Ms. Kim, who could no longer testify due to medical reasons. There is no reason why Deloitte cannot complete the calculations as set out in the MSA with equal accuracy as PwC. Avon will be permitted to depose such an expert.

Further, the Court declines Fareva's request to strike Avon's claims for Schedule D damages, which are calculated using the NSLP formula. These damages calculations are at the heart of the case and remain crucial to the Complaint. They will not be struck.

SO ORDERED.

Dated: May 15, 2024  
New York, New York



ALVIN K. HELLERSTEIN  
United States District Judge